

<p>► 16. List address(es) of any <u>branch locations</u> where tobacco products will be received, stored, or offered for sale. (Attach additional pages if needed)</p>		
	<input type="checkbox"/> Leased	<input type="checkbox"/> Owned
	<input type="checkbox"/> Leased	<input type="checkbox"/> Owned
	<input type="checkbox"/> Leased	<input type="checkbox"/> Owned

17. If you are applying for a license as a Wholesaler or Unclassified Acquirer, estimate how much tobacco tax you will owe each month.	\$
18. FEES. See below for amount. Make check payable to "State of Michigan." Wholesalers & Unclassified Acquirers - Attach current financial statements.	Total License Fees Paid With This Application \$

VENDING MACHINE OPERATORS ONLY COMPLETE THIS SECTION

19. Were machines purchased new or used? <input type="checkbox"/> NEW <input type="checkbox"/> USED		20. If used machines were purchased, list former owner's name and address.
21. Are machines located at businesses under your ownership? <input type="checkbox"/> YES <input type="checkbox"/> NO		
22. No. of vending machines in use:	23. No. of vending machines in storage:	
24. List the business name and address for each machine location. Attach an additional list if necessary.		

SIGNATURE(S) - must be signed by all persons listed in item 9.

☐ I/We authorize Treasury to discuss my/our application with my/our Accountant. _____
Name Phone #

☐ Have you ever been convicted of a crime other than a traffic violation? ☐ YES ☐ NO If yes, please explain. _____

I declare under the penalty of perjury that all information on this application and on any attachment is true.

Signature	Name and Title (Type or Print)	Date
Signature	Name and Title (Type or Print)	Date
Signature	Name and Title (Type or Print)	Date

Mail With Fee to: Customer Contact Division - Tobacco Tax Unit, Michigan Department of Treasury, P.O. Box 30748, Lansing, MI 48909

TOBACCO PRODUCTS TAX LICENSE TYPES/FEES

Wholesalers - Purchase all or part of their tobacco products from licensed manufacturers, sell 75% or more of those tobacco products to others for resale, maintain an established place of business where substantially all of the business is the sale of tobacco products and related merchandise at wholesale, and where at all times a substantial stock of tobacco products and related merchandise is available to retailers for resale. Wholesalers may also be chain stores retailing tobacco products to the consumer if 75% of their stock of tobacco products is purchased from licensed manufacturers. **FEE - \$100.00. Each additional location - \$25.00.**

Secondary Wholesalers - Purchase tax paid tobacco products from licensed wholesalers, other secondary wholesalers, or unclassified acquirer - importers, sell tobacco products to others for resale, and maintain an established place of business in this state where at all times they carry a substantial inventory of tobacco products and related merchandise that is available to retailers for resale. **FEE - \$25.00. Each additional location - \$6.25.**

Unclassified Acquirers - Import or acquire tobacco products from sources other than licensed wholesalers or secondary wholesalers for use, sale or distribution. Exceptions: Transportation companies or purchasers at retail from retailers licensed under the General Sales Tax Act. There are a number of categories of unclassified acquirers:

1. Manufacturers - **FEE - \$100.00. Each additional location \$25.00.**
2. Retail importers of cigarettes - **FEE - \$100.00. Each additional location \$25.00.**
3. Retail importers or mail order buyers of other tobacco products - **FEE - \$10.00.** New licensees complete form 323, *Application for Non-Cigarette Tobacco Products Stamp*. Importers of both cigarettes and other tobacco products - **FEE - \$110.00**
4. State of Michigan - **NO FEE**
5. Vending machine operators buying from manufacturers - **FEE \$100.00.**

Vending Machine Operators - Operate one or more vending machines for the sale of tobacco products, and purchase their tobacco products from licensed manufacturers, wholesalers, or secondary wholesalers. Vending machine operators who purchase directly from licensed manufacturers must also be licensed as unclassified acquirers. A list with the location of each vending machine must be submitted with a license application. **FEE - \$25.00. Each additional location where tobacco products are received and stored (not each vending machine) \$6.25.**

Transportation Companies - Operate, or supply to common carriers, cars, boats, or other vehicles for the transportation or accommodation of passengers, and engage in the sale of tobacco products at retail. **FEE - \$5.00.**

Transporters - Import or transport into this state, or transport in this state, tobacco products obtained from sources located outside this state, or from persons not duly licensed under the Tobacco Products Tax Act. Transporters do not include interstate common carriers licensed by the interstate commerce commission to carry commodities in interstate commerce, or licensees maintaining a warehouse or place of business outside of this state if the warehouse or place of business is licensed under the Tobacco Products Tax Act. **FEE - \$50.00.**

Branch Locations - Branch licenses are required for each location at which tobacco products are received or stored. The fee for each branch is 1/4 of the fee imposed for the main location. Locations where vending machines are placed for use by the consumer are not considered branch locations.

Wholesalers or unclassified acquirers of cigarettes must apply the Michigan Tobacco Tax Stamp or have an approved stamping agent apply the stamp to the packs of cigarettes.

If you have questions, please call the Customer Contact Division - Tobacco Tax Unit at (517) 636-4630. Deaf, hearing or speech impaired persons may call (517) 636-4999 (TTY).